

## GENERAL LAWS

### (TEMPORARY)

#### CHAPTER 40

#### STATE EMPLOYEES COMPENSATION

#### H. F. 604

AN ACT relating to the approval of compensation of employees of the state during the biennial fiscal period beginning July 1, 1949, and ending June 30, 1951.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. During the biennium beginning July 1, 1949, and  
 2 ending June 30, 1951, the compensation paid employees of the state  
 3 from appropriations made by the General Assembly, except em-  
 4 ployees of educational institutions under the State Board of Educa-  
 5 tion and employees under the Attorney General, and except salaries  
 6 specifically provided for by statute or appropriation acts, shall be  
 7 subject to the approval of the comptroller and the executive council.

Approved April 20, 1949.

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#### CHAPTER 41

#### INCOME TAX RATES

#### S. F. 210

AN ACT to amend sections four hundred twenty-two point five (422.5), four hundred twenty-two point twelve (422.12), and four hundred twenty-two point thirteen (422.13), Code 1946, relating to decreasing the rate of tax imposed on income; increasing the deductions from the computed tax and relating to returns by individuals for the filing of individual income tax for the years nineteen hundred forty-nine (1949) and nineteen hundred fifty (1950); and also providing for refunds and making such credit applicable to returns on a fiscal year basis.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred twenty-two point five (422.5),  
 2 Code 1946, is amended by inserting a paragraph after line twenty-  
 3 four (24) as follows:

4 "The rates herein provided are hereby reduced twenty-five per  
 5 cent (25%) on all taxable income earned in 1949 and 1950, and this  
 6 provision shall apply to returns made on a fiscal year basis for any  
 7 fiscal year beginning after January 1, 1949."

1 SEC. 2. Section four hundred twenty-two point twelve (422.12),  
 2 Code 1946, is hereby amended by adding the following paragraph:

3 "For the years 1949 and 1950, the deductions from the computed  
 4 tax shall be as follows:

- 5 1. For a single individual, fifteen dollars.
- 6 2. For husband and wife or head of a family, thirty dollars.
- 7 3. For each child under the age of twenty-one years who is actually